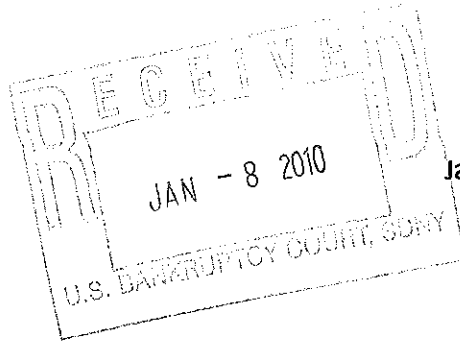


Stewart Gorenberg
17761 Boniello Drive
BocaRaton, Fl. 33496




Jan. 4, 2010

Dear Mr. Picard,

My name is Stewart Gorenberg. I was an investor in Rye Select Broad Market XL Fund, L.P. Class A, which invested with Bernard L. Madoff Investment Securities LLC ("BLMIS"), the defendant in this case.

I filed a Notice of Claim with the SIPC Trustee relating to my investment in Rye Select Broad Market XL Fund, L.P. Class A. On DEC 8, 2009, I received a Notice from the Trustee notifying me that "Based on a review of available books and records of BLMIS by the Trustee's staff, you did not have an account with BLMIS. Because you did not have an account, you are not a customer of BLMIS under SIPA, as that term is defined." The Trustee thus denied my claim.

I disagree with the determination of the SIPC Trustee that I was not a customer of BLMIS.

Sincerely,

Stewart Gorenberg

This is referencing Bankruptcy Case No. 08-1789{BRL}